

Maine Revised Statutes
Title 36: TAXATION
Chapter 105: CITIES AND TOWNS

§841. ABATEMENT PROCEDURES

1. Error or mistake. The assessors, either upon written application filed within 185 days from commitment stating the grounds for an abatement or on their own initiative within one year from commitment, may make such reasonable abatement as they consider proper to correct any illegality, error or irregularity in assessment, provided that the taxpayer has complied with section 706.

The municipal officers, either upon written application filed after one year but within 3 years from commitment stating the grounds for an abatement or on their own initiative within that time period, may make such reasonable abatement as they consider proper to correct any illegality, error or irregularity in assessment, provided the taxpayer has complied with section 706. The municipal officers may not grant an abatement to correct an error in the valuation of property.

[1993, c. 133, §1 (RPR) .]

2. Hardship or poverty. The municipal officers, or the State Tax Assessor for the unorganized territory, within 3 years from commitment, may, on their own knowledge or on written application, make such abatements as they believe reasonable on the real and personal taxes on the primary residence of any person who, by reason of hardship or poverty, is in their judgment unable to contribute to the public charges. The municipal officers, or the State Tax Assessor for the unorganized territory, may extend the 3-year period within which they may make abatements under this subsection.

Municipal officers or the State Tax Assessor for the unorganized territory shall:

A. Provide that any person indicating an inability to pay all or part of taxes that have been assessed because of hardship or poverty be informed of the right to make application under this subsection; [2013, c. 424, Pt. A, §24 (RPR) .]

B. Assist individuals in making application for abatement; [2013, c. 424, Pt. A, §24 (RPR) .]

C. Make available application forms for requesting an abatement based on hardship or poverty and provide that those forms contain notice that a written decision will be made within 30 days of the date of application; [2013, c. 424, Pt. A, §24 (RPR) .]

D. Provide that persons are given the opportunity to apply for an abatement during normal business hours; [2013, c. 424, Pt. A, §24 (RPR) .]

E. Provide that all applications, information submitted in support of the application, files and communications relating to an application for abatement and the determination on the application for abatement are confidential. Hearings and proceedings held pursuant to this subsection must be in executive session; [2013, c. 424, Pt. A, §24 (RPR) .]

F. Provide to any person applying for abatement under this subsection, notice in writing of their decision within 30 days of application; and [2013, c. 424, Pt. A, §24 (RPR) .]

G. Provide that any decision made under this subsection include the specific reason or reasons for the decision and inform the applicant of the right to appeal and the procedure for requesting an appeal. [2013, c. 424, Pt. A, §24 (RPR) .]

For the purpose of this subsection, the municipal officers may set off or otherwise treat as available benefits provided to an applicant under chapter 907 when determining if the applicant is able to contribute to the public charges.

[2013, c. 424, Pt. A, §24 (RPR) .]

3. Inability to pay after 2 years. If after 2 years from the date of assessment a collector is satisfied that a tax upon real or personal property committed to him for collection cannot be collected by reason of the death, absence, poverty, insolvency, bankruptcy or other inability of the person assessed to pay, he shall notify the municipal officers thereof in writing, under oath, stating the reason why that tax cannot be collected. The municipal officers, after due inquiry, may abate that tax or any part thereof.

[1979, c. 73, (RPR) .]

4. Veteran's widow or widower or minor child. Notwithstanding failure to comply with section 706 or section 1181, the assessors, on written application within one year from the date of commitment, may make such abatement as they think proper in the case of the unmarried widow or widower or the minor child of a veteran, if the widow, widower or child would be entitled to an exemption under section 653, subsection 1, paragraph D, except for her or his failure to make application and file proof within the time set by section 653, subsection 1, paragraph G, provided that the veteran died during the 12-month period preceding the April 1st for which the tax was committed.

[2005, c. 218, §10 (AMD) .]

5. Certification; record. Whenever an abatement is made, other than by the State Tax Assessor, the abating authority shall certify it in writing to the collector, and that certificate shall discharge the collector from further obligation to collect the tax so abated. When the abatement is made, other than an abatement made under subsection 2, a record setting forth the name of the party or parties benefited, the amount of the abatement and the reasons for the abatement shall, within 30 days, be made and kept in suitable book form open to the public at reasonable times. A report of the abatement shall be made to the municipality at its annual meeting or to the mayor and aldermen of cities by the first Monday in each March.

[1987, c. 772, §16 (RPR) .]

6. Appeals. The decision of a chief assessor of a primary assessing area or the State Tax Assessor shall not be deemed "final agency action" under the Maine Administrative Procedure Act, Title 5, chapter 375.

[1979, c. 73, (NEW) .]

7. Assessors defined. For the purposes of this subchapter the word "assessors" includes assessor, chief assessor of a primary assessing area and State Tax Assessor for the unorganized territory.

[2001, c. 396, §15 (AMD) .]

8. Approval of the Governor. The State Tax Assessor may abate taxes under this section only with the approval of the Governor or the Governor's designee.

[1999, c. 521, Pt. A, §4 (AMD) .]

SECTION HISTORY

1973, c. 66, §15 (AMD). 1975, c. 765, §§14-A (AMD). 1977, c. 44, §1 (AMD). 1977, c. 479, §15 (AMD). 1977, c. 509, §16 (RPR). 1977, c. 694, §§688-692 (AMD). 1979, c. 73, (RPR). 1987, c. 70, (AMD). 1987, c. 772, §§15,16 (AMD). 1989, c. 508, §10 (AMD). 1991, c. 16, §1 (AMD). 1991, c. 16, §2 (AFF). 1993, c. 133, §1 (AMD). 1999, c. 521, §A4 (AMD).

2001, c. 396, §15 (AMD). 2005, c. 169, §1 (AMD). 2005, c. 218, §10 (AMD). 2011, c. 552, §1 (AMD). 2011, c. 624, §1 (AMD). 2013, c. 424, Pt. A, §24 (AMD).

The State of Maine claims a copyright in its codified statutes. If you intend to republish this material, we require that you include the following disclaimer in your publication:

All copyrights and other rights to statutory text are reserved by the State of Maine. The text included in this publication reflects changes made through the Second Regular Session of the 126th Maine Legislature and is current through August 1, 2014. The text is subject to change without notice. It is a version that has not been officially certified by the Secretary of State. Refer to the Maine Revised Statutes Annotated and supplements for certified text.

The Office of the Revisor of Statutes also requests that you send us one copy of any statutory publication you may produce. Our goal is not to restrict publishing activity, but to keep track of who is publishing what, to identify any needless duplication and to preserve the State's copyright rights.

PLEASE NOTE: The Revisor's Office cannot perform research for or provide legal advice or interpretation of Maine law to the public. If you need legal assistance, please contact a qualified attorney.
--